

## ABSTRACT

A semiconductor device that prevents metal pollution and a method of manufacturing the semiconductor device. A region (NR) and a region (PR) are defined by a trench isolation oxide film, a polysilicon film selectively provided on the trench isolation oxide film, a silicon layer provided on the polysilicon film, and a side wall spacer provided on a side surface of the polysilicon film. The polysilicon film is provided in a position corresponding to a top of a PN junction portion JP of a P-type well region and an N-type well region in a SOI layer across the two well regions.